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November 12, 2010

United States Bankruptcy Court
Eastern District of New York
290 Federal Plaza
Central Islip, NY 11722-9013
Attention: Clerk of the Court

RE: Kelly Luhrs
CASE NUMBER: 10-72494
ACCOUNT #: 21081
S&S FILE #: PT340776

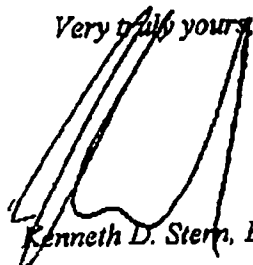
Dear Clerk of the Court:

This office was notified today by the Law Office of Marc Pergament that there was a duplicate filing of the proof of claim on behalf of our client Property Tax Reduction Consultants. It appears that this office received two separate notifications, one in the name of Property Tax and the other under the name of Stern & Stern, P.C.. A proof of claim was submitted based upon each notification.

Please withdraw the proof of claim filed under the name of Stern & Stern, P.C. as this firm was acting as attorney for Property Tax Reduction Consultants and the secondary filing was submitted in error.

I thank you in advance for your assistance and cooperation.

Very truly yours,



Kenneth D. Stern, Esq.

cc: Marc Pergament, Esq